Law Offices of ALAN R. SMITH 505 Ridge Street Reno, Nevada 89501

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1	for equitable subordination (the "Complaint"). In the Complaint, the Debtors allege that MB
2	Financial received a preferential payment derived from the sale of certain equipment owned
3	by the Debtors in which MB Financial did not have a security interest. That payment totaled
4	approximately \$362,719.00. Pursuant to Section 502(d),
5	"the court should disallow any claim of any entity from which property was recoverable under section 550 or that is a transferee of a transfer
6	avoidable under section 547 of this title, unless such entity or transferee
7	has paid the amount, or turned over any such property, for which such entity or transferee is liable under section 550"
8	MB Financial has failed to turn over the sum of \$362,719.00, together with accrued interest,
9	which it received as a preferential payment. Accordingly, the Debtors hereby object to any
10	claim filed by MB Financial, and requests that the same be denied.
11	DATED this 27 th day of July, 2009.
12	LAW OFFICES OF ALAN R. SMITH
13	By: /s/ Alan R. Smith ALAN R. SMITH, ESQ.
14	Proposed Attorney for Debtor
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